

. **EXT**RAORDINARY

PART II-Section 1

प्राविकार से प्रकाशित

## PUBLISHED BY AUTHORITY

**सं**0 54] नई विल्ली, मंगलवार, नवम्बर 30, 1971 श्रीप्रहायण 9, 1893 NEW DELHI, TUESDAY, NOVEMBER 0, 1971/AGRAHAYANA 9, 1893 No. 54]

इस भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह भ्रलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 30th November, 1971/Agrahayana 9, 1893 (Saka)

The following President's Acts are published for general information:-

# THE BOMBAY ENTERTAINMENTS DUTY AND ADVERTISEMENTS TAX (GUJARAT AMENDMENT) ACT, 1971

No. 9 of 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act further to amend the Bombay Entertainments Duty and Advertisements Act, 1923, as in force in the State of Gujarat.

35 of 1971. In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:-

- 1. This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1971.
- 2. In the Bombay Entertainments Duty and Advertisements Tax Act, 1923, as in force in the State of Gujarat, after section 3A, the following in Bom. I of 1923, section shall be inserted, namely:—

Short title.

Insertion

Additional duty on payments for admission and complimentary tickets.

- "3B. (1) On every payment for admission to an entertainment and on every complimentary ticket on which entertainments duty is leviable under sub-section (1) of section 3 and section 3A respectively, there shall, from the 1st day of December 1971 (hereinafter in this section referred to as the said day), be levied and paid to the State Government, in addition to the entertainments duty so leviable, an entertainments duty of ten paise; and such additional entertainments duty shall be levied on a payment for admission to an entertainment or a complimentary ticket, notwithstanding that no entertainments duty is leviable thereon under sub-section (1) of section 3, or as the case may be, section 3A, in pursuance of the provisions of sub-section (1) or (3) of section 6.
- (2) There shall, from the said day, be levied and paid to the State Government on the amount of the lump sum or any other amount paid under sub-section (2) of section 3 an entertainments duty at the rate of five per cent. of such amount, in addition to the entertainments duty payable thereon under the said sub-section (2).
- (3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional entertainments duty leviable under sub-sections (1) and (2) as they apply in relation to the entertainments duty leviable under section 3 and section 3A.".

V. V. GIRI,

President.

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat, has proposed to levy an additional entertainments duty at the rate of ten paise on every payment for admission to an entertainment, and on every complimentary ticket issued by the proprietor of an entertainment. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

## THE BOMBAY MOTOR VEHICLE (TAXATION OF PASSENGERS) GUJARAT AMENDMENT) ACT, 1971

No. 10 of 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, as in force in the state of Gujarat.

In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:-

Short title ment.

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation and commence of Passengers) (Gujarat Amendment) Act, 1971.

35 of 1971.

(2) It shall come into force on the 1st day of December, 1971.

Amendment of section 3 of Bom. LXVII of 1958.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, as in force in the State of Gujarat (hereinafter referred to as the "principal Act"), in section 3, to sub-section (1), the following Explanation shall be added after the second proviso, namely:—

'Explanation.—In this sub-section, "the inclusive amount of fares payable to the operator" shall not include the amount of additional tax payable under section 3A.'

Insertion section 3A in Bom. LXVII of 1958.

3. In the principal Act, after section 3, the following section shall be inserted, namely:-

Levy of additional tax on passengers carried by stage carriages.

'3A. (1) There shall be levied and paid to the State Government, in addition to the tax leviable and payable under section 3, a tax on all passengers carried by stage carriages, other than the stage carriages, plying within the areas and on the routes specified in the first proviso to sub-section (1) of section 3, at the following rates, namely:—

Where the exclusive fare does not exceed seventy-six paise, nil; where it exceeds seventy-six paise but does not exceed one rupee and fifty three paise, five paise; where it exceeds one rupee and fifty-three paise but does not exceed two rupees and thirty paise, ten paise; where it exceeds two rupees and thirty paise but does not exceed three rupees and seven paise, fifteen paise;

And for every seventy-seven paise or part thereof in excess of three rupees and seven paise, five paise.

(2) Except as provided in sub-section (1), the provisions of this Act and the rules thereunder shall, so far as may be, apply in relation to the additional tax leviable and payable under sub-section (1) as they apply in relation to the tax leviable and payable under section 3.

Explanation.—In this section, "exclusive fare" means the amount of fare calculated after excluding from the inclusive amount of fare payable to the operator under sub-section (1) of section 3, the amount of the tax included therein.'.

V. V. GIRI,

President.

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat has proposed to levy additional tax on passengers carried by stage carriages other than those plying within the areas and on the routes specified in the first proviso to sub-section (1) of section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (as in force in the State of Gujarat), so as to yield a return of 5 per cent on the tickets of the value of rupee one and above. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

# THE BOMBAY MOTOR VEHICLES TAX (GUJARAT AMENDMENT) ACT, 1971

# No. 11 of 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958, as in force in the State of Gujarat.

In exercise of the powers conferred by section 3 of the Gujarat State 35 of 1971. Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows: -

- 1. This Act may be called the Bombay Motor Vehicles Tax (Gujarat Short title. Amendment) Act, 1971.
- 2. In the Bombay Motor Vehicles Tax Act, 1958, as in force in the Insertion State of Gujarat, after section 3, the following section shall be inserted, section 3A namely:---

Bom. LX of 1958.

'3A. (1) On and from the 1st day of December, 1971, there shall Levy of be levied and collected on all motor vehicles specified in clauses I enhanced tax. and VI of Class A in Part I of the First Schedule and on all motor vehicles of like description falling under Part II of the said Schedule, which are used or kept for use in the State, a tax (hereinafter referred to as the "enhanced tax"), in addition to the tax leviable under section 3, at the rate of ten per cent. of the amount of tax levied under that section.

- (2) The enhanced tax leviable under sub-section (1) shall be paid in advance by every registered owner or any person having possession or control, of the motor vehicle--
  - (i) annually at the rate specified in sub-section (1), or
  - (ii) for one or more quarters, at one-fourth of the rate so specified for each such quarter, or
  - (iii) for any period less than a quarter expiring on the last day of the quarter, at one-fourth of the rate so specified less one-twelfth of the said rate for every complete calendar month which has expired during such quarter;

#### Provided that-

(i) where any such owner or person has, before the commencement of the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1971, paid the tax leviable under section 3 for the period of the year or for the period of one or more quarters expiring on the 31st day of March, 1972 (hereinafter referred to as the "said period") such owner or person may pay the enhanced tax for the month of December, 1971, and for the quarter commencing on the 1st day of January, within the period prescribed for the payment of the tax leviable under section 3 for the year or the quarter commencing on the 1st day of April, 1971;

- (ii) where any such owner or person has not paid the tax leviable under section 3 for the said period before such commencement, he may pay the enhanced tax for the month of December, 1971, within the period prescribed for the payment of tax leviable under section 3 for the quarter commencing on the 1st day of January, 1972.
- (3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the enhanced tax leviable under sub-section (1) as they apply in relation to the tax leviable under section 3.'.

V. V. GIRI,

President.

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat has proposed to levy an enhanced tax at the rate of ten per cent on the motor vehicles tax payable in respect of passenger cars, scooters, etc., under the Bombay Motor Vehicles Tax Act, 1958, as in force in the State of Gujarat The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

## THE BOMBAY STAMP (GUJARAT AMENDMENT) ACT, 1971 No. 12 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act further to amend the Bombay Stamp Act, 1958, as in force in the State of Gujarat.

In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased 35 of 1971. to enact as follows:—

Short title and commencement.

- 1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1971.
  - (2) It shall come into force on the 1st day of December, 1971.

Insertion of section 3A in Bom. LX of 1958. 2. In the Bombay Stamp Act, 1958, as in force in the State of Gujarat, after section 3, the following section shall be inserted, namely:—

Instruments chargeable with additional duty.

- "3A. (1) Every instrument chargeable with duty under section 3 shall, in addition to such duty, be chargeable with a duty of ten paise.
- (2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.
- (3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3.".

V. V. GIRI,

President.

In order to raise additional resources to be utilised exclusively for the relici of Bangla Desh refugees, the Government of Gujarat has proposed to levy additional stamp duty at the flat rate of ten paise on every instrument chargeable with duty under the Bombay Stamp Act, 1958, as in force in the State of Gujarat. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

# THE GUJARAT SALES TAX (AMENDMENT) ACT, 1971 No. 13 of 1971

Enacted by the President in the Twenty-second Year of the Republe of India.

An Act to amend the Gujarat Sales Tax Act, 1969.

In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased 35 of 1971, to enact as follows:—

Short title and 1. (1) commence- Act, 1971. ment.

- 1. (1) This Act may be called the Gujarat Sales Tax (Amendment) act, 1971.
  - (2) It shall come into force on the 1st day of December, 1971.

Insertion of section 4A in Guj. I of 1970. 2. After section 4 of the Gujarat Sales Tax Act, 1969, the following section shall be inserted, namely:—

Levy of additional tax.

"4A. (1) There shall be levied and collected from every dealer liable to pay tax under section 3 or under section 4, an additional tax on the sale or purchase of goods liable to tax under this Act, at the rate of two paise in the rupee on the sales tax, general sales tax or purchase tax or on any two or more of them, as the case may be, payable by such dealer:

Provided that in respect of the sale or purchase of any of the declared goods, the tax plus the additional tax shall not exceed three per cent. of the sale or purchase price thereof.

(2) Except as provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax payable under sub-section (1) as they apply in relation to the tax payable by a dealer under this Act.".

V. V. GIRI,

President.

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat has proposed to levy an additional tax on the sale or purchase of goods liable to tax under the Gujarat Sales Tax Act, 1969, at the rate of two Paise in the Rupee on the tax payable by the dealer. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.